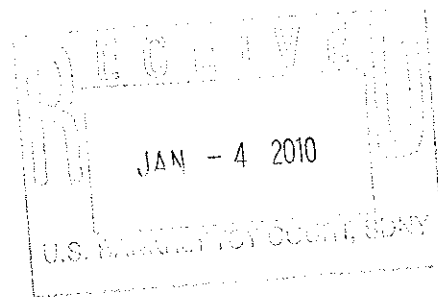


December 22, 2009

Clerk of the United States Bankruptcy Court for
The Southern District of New York
One Bowling Green
New York, New York 10004



To Whom it May Concern:


Please accept this letter as my written opposition to the Notice of Trustee's Determination of Claim received on December 8, 2009. I am sending this notice of opposition on the grounds that the capital loss I sustained was as a direct result of the fraudulent practices at Bernard L. Madoff Investment Securities LLC. Enclosed, please find the following supporting documents:

- My original claim sent to you, Irving H. Picard, Trustee for the liquidation of Business of Bernard L. Madoff Investment Securities LLC, on behalf of William Hecht signed on June 10, 2009 along with Federal Express delivery confirmation
- My original claim sent to you, Irving H. Picard, Trustee for the liquidation of Business of Bernard L. Madoff Investment Securities LLC, on behalf of William Hecht's investment in AIJED International signed on June 10, 2009 along with Federal Express delivery confirmation

By filing this letter with your office, it is my intention to obtain a hearing before Bankruptcy Judge Burton R. Lifland for purposes of reversing this denial of claim. Please note, I will file the same written opposition with Irving H. Picard, Trustee.

Thank you for your consideration in this matter.

Regards,



William Hecht